

If this is an amended return, check the box. ☐See instructions, page 10 for the reasons  
for amending and enter the number. ☐

A R F W M

For calendar year 2002, or fiscal year beginning \_\_\_\_\_, ending \_\_\_\_\_

Use IDAHO label. Otherwise, please print or type.	Your first name and initial	Last name	Your Social Security Number
	Spouse's first name and initial	Last name	Spouse's Social Security Number
	Address (number, street and apartment number)		▲ <b>IMPORTANT!</b> ▲ You <b>must</b> enter your SSN(s) above.
	City, State and Zip Code		

Do you need Idaho income tax forms mailed to you next year? ☐ Yes ☐ No**Residency status**Check one for yourself  
and one for your spouse  
if a joint return.

1. Yourself	Resident	Idaho Resident on Active Military Duty	Nonresident	Part-Year Resident	Military Nonresident
2. Spouse	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>

Full months in Idaho this year ☐ Yourself ☐ Spouse ☐ Indicate current state of residence. Yourself ☐ Spouse ☐**Filing status**If filing married joint or separate  
return, enter spouse's name and  
social security number above.

1. ☐ Single  
2. ☐ Married filing joint return  
3. ☐ Married filing separate return  
4. ☐ Head of household  
5. ☐ Qualifying widow(er)

**6. Exemptions** Enter the same number  
claimed on federal return.

- a. ☐ Yourself  
b. ☐ Spouse  
c. ☐ Other dependents  
d. ☐ Total exemptions
- If parents, or someone  
else, can claim you (or  
your spouse) as  
dependents, enter "0."

**Election campaign fund**I want \$1 of my income tax to go to the Idaho  
Election Campaign Fund (\$2 on joint return).

7. Yourself	8. Spouse	7. Yourself	8. Spouse
Constitution <input type="checkbox"/>	<input type="checkbox"/>	Reform <input type="checkbox"/>	<input type="checkbox"/>
Democratic <input type="checkbox"/>	<input type="checkbox"/>	Republican <input type="checkbox"/>	<input type="checkbox"/>
Libertarian <input type="checkbox"/>	<input type="checkbox"/>	No Specific <input type="checkbox"/>	<input type="checkbox"/>
Natural Law <input type="checkbox"/>	<input type="checkbox"/>	None <input type="checkbox"/>	<input type="checkbox"/>

ATTACH PAYMENT HERE

ATTACH STATE W-2 COPIES HERE

**IDAHO INCOME. See instructions, page 11.**

	Idaho Amounts	
9. Wages, salaries, tips, etc. Attach Form(s) W-2. ....	9	00
10. Taxable interest income .....	10	00
11. Dividend income .....	11	00
12. Alimony received .....	12	00
13. Business income or (loss). Attach federal Schedule C or C-EZ. ....	13	00
14. Capital gain or (loss). If required, attach federal Schedule D. ....	14	00
15. Other gains or (losses). Attach federal Form 4797. ....	15	00
16. IRA distributions (taxable amount) .....	16	00
17. Pensions and annuities (taxable amount) .....	17	00
18. Rents, royalties, partnerships, S corporations, trusts, etc. Attach federal Schedule E. ....	18	00
19. Farm income or (loss). Attach federal Schedule F. ....	19	00
20. Unemployment compensation .....	20	00
21. Other income. Attach explanation. ....	21	00
22. TOTAL INCOME. Add lines 9 through 21. ....	22	00

**IDAHO ADJUSTMENTS. See instructions, page 11.**

23. Deductions for IRAs and medical savings accounts .....	23	00
24. Moving expenses. Attach federal Form 3903 or 3903-F. ....	24	00
25. Deductions for self-employment tax, health insurance and retirement plan .....	25	00
26. Penalty on early withdrawal of savings .....	26	00
27. Deductions for student loan interest, tuition and fees, and alimony paid .....	27	00
28. TOTAL ADJUSTMENTS. Add lines 23 through 27. ....	28	00
29. ADJUSTED GROSS INCOME. Subtract line 28 from line 22. If you have an NOL and are electing to forego the carryback period, check here. <input type="checkbox"/>	29	00

- ☐ Within 180 days of receiving this return, the Idaho State Tax Commission may contact the paid preparer to discuss it.  
Under penalties of perjury, I declare that to the best of my knowledge and belief this return is true, correct and complete.

SIGN HERE	Your signature	Date	Paid preparer's signature	Preparer's EIN, SSN, or PTIN
	Spouse's signature (if a joint return, BOTH MUST SIGN)	Daytime phone	Address and phone number	

MAIL TO: Idaho State Tax Commission, PO Box 56, Boise, ID 83756-0056

ATTACH A COMPLETE COPY OF YOUR FEDERAL RETURN.

		Column A - Total		Column B - Idaho	
ADJUSTMENTS See page 12	30. Enter amount from federal Form 1040, line 35, 1040A, line 21, or 1040EZ, line 4 in Column A. Enter amount from line 29 in Column B. ....	30	00		00
	31. Additions from Form 39NR, Part A, line 4. Attach Form 39NR. ....	31	00		00
	32. Income after additions. Add lines 30 and 31. ....	32	00		00
	33. Subtractions from Form 39NR, Part B, line 24. Attach Form 39NR. ....	33	00		00
	34. TOTAL ADJUSTED INCOME. Subtract line 33 from line 32. ....	34	00		00
35. a. Check if age 65 or older ..... <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse    b. Check if blind ..... <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse c. If your parent or someone else can claim you as a dependent, check here and enter zero on lines 40 and 67. <input type="checkbox"/>					
<b>Standard Deduction For Most People</b>  Single: \$4,700  Head of Household: \$6,900  Married filing Jointly: \$9,400  Married filing Separately: \$3,925  Qualifying Widow(er): \$7,850	36. Itemized deductions. Attach federal Schedule A. Federal limits apply. ....	36			00
	37. All state and local income taxes included on federal Schedule A, line 5 ....	37			00
	38. Subtract line 37 from line 36. ....	38			00
	39. Standard deduction. See instructions, page 12, if you checked any boxes on line 35. ....	39			00
	40. Multiply \$3,000 by the number of exemptions claimed on line 6d. Federal limits apply. ....	40			00
	41. Add line 40 and the LARGER of line 38 or line 39. ....	41			00
	42. Idaho percentage. Divide line 34, Column B, by line 34, Column A. ....	42			%
	43. Multiply amount on line 41 by the percentage on line 42 and enter the result here. ....	43			00
	44. Idaho taxable income. Subtract line 43 from line 34, Column B. ....	44			00
	45. TAX from tables or rate schedule. See instructions, page 28. ....	45			00
	46. Income tax paid to other states. Attach Form 39NR and other state return. ....	46			00
	47. Credit for contributions to Idaho educational entities ....	47			00
	48. Investment tax credit. Attach Form 49. .... Earned <input type="checkbox"/> Allowed <input type="checkbox"/> ....	48			00
	49. Credit for contributions to Idaho youth and rehabilitation facilities ....	49			00
	50. Credit for production equipment using post-consumer waste ....	50			00
	51. Natural resources conservation credit ....	51			00
	52. Promoter-sponsored event credit ....	52			00
	53. Credit for qualifying new employees. Attach Form 55. .... Earned <input type="checkbox"/> Allowed <input type="checkbox"/> ....	53			00
54. Credit for Idaho research activities. Attach Form 67. .... Earned <input type="checkbox"/> Allowed <input type="checkbox"/> ....	54			00	
55. Broadband equipment investment credit. Attach Form 68. Earned <input type="checkbox"/> Allowed <input type="checkbox"/> ....	55			00	
56. Incentive investment tax credit. Attach Form 69. ....	56			00	
57. Electronically filed return credit ....					
58. Line 45 minus lines 46 through 57. If less than zero, enter zero. ....	58			00	
OTHER TAXES See page 14	59. Fuels tax due. Attach Form 75. ....	59			00
	60. Sales/Use tax due on mail order, Internet, and other nontaxed purchases ....	60			00
	61. Tax from recapture of credits from Form 39NR, Part F, line 4. ....	61			00
	62. Permanent building fund. Check the box if you are receiving Idaho public assistance payments. .... <input type="checkbox"/>	62		10	00
63. TOTAL TAX. Add lines 58 through 62. ....	63			00	
DONATIONS See page 15	64. I wish to donate to the Nongame Wildlife Conservation Fund. ....	64			00
	65. I wish to donate to the Children's Trust Fund/Child Abuse Prevention. ....	65			00
	66. TOTAL TAX PLUS DONATIONS. Add lines 63 through 65. ....	66			00
PAYMENTS See page 15	67. Grocery credit. Nonresidents do not qualify. See instructions, page 15. ....	67			00
	68. Maintaining a home for family member age 65 or older, or developmentally disabled. Attach Form 39NR. ....	68			00
	69. Special fuels tax refund _____ Gasoline tax refund _____ Attach Form 75. ....	69			00
	70. Idaho income tax withheld. Attach Form(s) W-2. ....	70			00
	71. 2002 Form 51 payment(s) and amount applied from 2001 return ....	71			00
	72. TOTAL PAYMENTS AND OTHER CREDITS. Add lines 67 through 71. ....	72			00
<b>If line 66 is more than line 72, GO TO LINE 73. If line 66 is less than line 72, GO TO LINE 76.</b>					
REFUND / TOTAL DUE See page 16	73. TAX DUE. Subtract line 72 from line 66. ....	73			00
	74. Penalty <input type="checkbox"/> Interest from the due date <input type="checkbox"/> Enter total ....	74			00
	Check box if penalty is due to an ineligible withdrawal from an Idaho medical savings account. .... <input type="checkbox"/>				
	75. TOTAL DUE. Add lines 73 and 74. ....	75			00
	76. OVERPAID. Line 72 minus lines 66 and 74. ....	76		00	
	77. REFUND. Amount of line 76 to be refunded to you. ....	77		00	
	78. ESTIMATED TAX. Amount of line 76 to be applied to your 2003 estimated tax. ....	78			00
AMENDED RETURN See page 16	<b>AMENDED RETURN ONLY. Complete this section to determine your tax due or refund.</b>				
	79. Total tax due (line 75) or overpayment (line 76) on this return ....	79			00
	80. Refund from original return plus additional refunds ....	80			00
	81. Tax paid with original return plus additional tax paid ....	81			00
	82. Amended tax due or refund. Add lines 79 and 80 and subtract line 81. ....	82			00